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## CURRENT LEGAL PERIODICALS AND BOOK REVIEWS.

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A TREATISE ON THE POWER OF TAXATION, STATE AND FEDERAL, IN THE UNITED STATES. By FREDERICK N. JUDSON, of the St. Louis Bar. Pp. xxiii + 868. Price, \$6.00. Net. St. Louis: The F. H. Thomas Law Book Company. 1903.

The writer of this volume is the author of "The Law and Practice of Taxation in Missouri," and is well known to lawyers and economists as the chairman of the National Conference on Taxation, held in Buffalo in 1901.

"It is the aim of this work to show the limitations of the taxing power of the state and federal government."

One is compelled to look upon the subject of taxation from two viewpoints: First, what ought the state to tax? Second, what can the state tax? The former is an economic question and is treated in such works as Professor Adams' book on "Finance." The latter is a legal question and it is with this phase of the problem that Mr. Judson's work deals. There are books which treat of taxation in the individual states, and others which discuss parts of the subject, but the time seems ripe for a general exhaustive work upon the whole subject. How far the state can interfere, through taxation, with matters under the federal jurisdiction, is a live question. Under this heading is discussed, what constitutes an interference with interstate and foreign commerce by the exercise of the state taxing power.

The author cites the authorities for propositions advanced by him and many of the leading cases are discussed at length. The book is well paragraphed, with headings in black type, and has a good index. These mechanical features of construction make the book valuable for quick reference. *J. H. R. A.*

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A FORMULARY OF CIVIL PROCEDURE CONTAINING THE FORMS USED IN CIVIL PROCEEDINGS BEFORE THE SUPREME COURT, THE COURT OF APPEAL AND THE DISTRICT COURTS OF THE STATE OF LOUISIANA. Compiled by ALFRED HOWELL FLEMING, A. M., LL. B. Pp. 478. New Orleans. 1903.

The above work by Mr. Fleming is not confined in its usefulness to the field occupied by most local form books. Beyond being a source of information as to Louisiana practice, this work affords to the student of Comparative Law a source of information most unique; for in Louisiana we have the border land between the two great law systems of the world. The practice of the